

1954

October 27

His Excellency Governor Hugh Gregg
and the Honorable Council
State House
Concord, New Hampshire

Gentlemen:

Under date of October 6, 1954 the Director of the Division of Employment Security addressed a request to you that he be permitted to spend the sum of up to \$4,000 in the current year and up to \$2,500 in succeeding years for the purpose of securing an audit of the New Hampshire Unemployment Compensation Fund, the sums requested to come from the Contingent Fund provided by R. L. c. 218, s. 10, C. Mr. Brown having suggested that our opinion as to the legality of such expenditure be sought, his letter was referred to us.

We advise that an expenditure from the Contingent Fund for the purpose of making an audit as requested is authorized by law, provided that the Governor and Council shall find that such expenditure is prudent and economical as required by R. L. c. 27, s. 17.

It is noted that under the provisions of R. L. c. 218, s. 8-A the Unemployment Compensation Fund is "subject to audit by the Comptroller". We understand, however, that the audit for which authority is now requested is much broader in scope than that performed by the Comptroller, being designed to examine into practices and the procedures with respect to the Fund which have not heretofore been the subject of audits by the Comptroller and which may be said to be beyond the scope of the duty of the last-named official under section 8-A.

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